19-49.

**File No.** Sugar Cane Cess II/49 (R)

Legal Department

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**Subject:—**

Rules under the Bombay Sugarcane Cess Act, 1948

P-E

**File No.** Sugar Cane Cess II/49 (R)

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Legal Department



In place of the first four draft notifications at pages 3-4 ante revised draft notifications are sent herewith. In the fourth notification under section 5(1) in view of the provisions of section 15, it is suggested that the date on which the notification is published in the Gazette, the date of issue of the notification and the date to be filled in in the notification may be the same. In place of the fifth draft notification containing draft rules a revised draft notification is sent herewith, subject to the following remarks.

Draft rule 1(2).- It is not necessary to provide that the rules shall come into force from the date specified.

Draft rule 3.- In the absence of any authority under the Act it would not be possible to delegate the power of appointing Inspectors to the Chief Sugarcane Cess Officer. Such appointments will hve to be made by the Provincial Government but the power to authorities the Inspectors for any particular purpose may be left with the Chief Sugarcane Cess Officer. The draft rule has been suitably amended and consequential changes have been made in other rules.

Draft rule 4.- "Notified factory" has been defined to mean a factory specified in the notification under section3. It is proposed to xkx issue a notification under section3 as in draft No. II. Section 3(1) of the Act provides that after such date as the Provincial Government may, by notification in the Official Gazette, specify, no sugarcane shall be consumed or used in any notified

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factory unless the occupier thereof has obtained a licence authorising him to do so. In virtue of the power under section 5, Government proposes to issue a notification as in the draft IV specifying a certain date with reference to the factories notified under section3. The draft rule 4 as proposed by F.D. is not therefore in order as it imposes a liability upon a factory which has not been notified. Moreover the rules require previous publication. The date for an application for obtaining a licence from the Chief Sugarcane Cess Officer should therefore be fixed with reference to the date of the notification to be issued under section3.

Rule 11.- Sub-rule (4) has been added to this rule in terms of sub-section (3) of section 7 of theAct. Sub-section (1) of section 7 of the Act empowers the prescribed authority to require an occupier to make payment of the amount assessed within 10 days of the service of the notice. Para 3 of For. VII referred to in this rule has therefore been amended accordingly. Draft Form VII implies that an order of assessment separately has to be passed by the prescribed authority sprately. That is not contemplated by section 7 of the Act. The assessment and the period within which it is to be paid can be specified in one and the same notice.

Rule 17.- Under section 7 of the Act an occupier has to make the payment first and the right given to him under section 8 to make application to the prescribed Appellate Authority for the cancellation or modification of the assessment is not to be exercised by him unless he makes such payment. Sub-rule (2) of this rule accordingly provides for obtaining

VGP.

4-6-56.

a certificate from the Sthgaram Cess Officer that the amount of cess assessed has been duly paid. The words"if any" are not therefore appropriate and have been deleted.

Draft rule 23.- It is necessary to specify the rules for which the penalty is to be prescribed. The Department may varify whether draft rule as amended is suitable and whether punishment for breach of any other rule should be provided.

S. D.

Additional Secretary to Government.

U.R. to P.D. No. 53 Confl. dated the 22nd January 1949.

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NOTIFICATIONS.

Finance Department,

Bombay Castle, 1949.

I

No. 7493/33-S.T.5(1).- In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Sugarcane Cess Act, 1949, (Bom. of 1948). the Government of Bombay is pleased to appoint the day of 1949 as the date on which the said Act shall come into force.

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II

No. 7403/33-S.T.(2).- In exercise of the powers conferred by section 3 of the Bombay Sugarcane Cess Act, 1948 (Bom of 1948), the Government of Bombay is pleased to specify the following notified factories the areas comprised in each of which shll be a local area for the purposes of the said Act, Namely:-

| | Name of notified Factory. | Location. |
|---|---|---|
| (1) | The Belapur Company, Ltd. | Harigaon, District Ahmedabad. |
| (2) | The Belvandi Sugar Farm, Ltd. | Belvandi, do- |
| (3) | Shree Changdeo Sugar Mills. | Near Puntamba, do- |
| (4) | The Godavari Sugar Mills, Ltd. | Saharwadi, dpo- |
| (5) | The Maharashtra Sugar Mills Ltd. | Talikmagar, do- |
| (6) | The Somaiya Sugar Factory (controlled by Godavari) Sugar Mills, Ltd. | Laxmiwadi do- via Kopargaon. |
| (7) | The Ugar Sugar Works Ltd. | Ugar Khurd, District Belgaon. |
| (8) | The Ravalgaon Sugar Farm, Limited. | Ravalgaon, District Nasik. |

| | | |
|---|---|---|
| (9) | The Walchandnagar Sugar Work of Walchand Industrie Limited. | Walchandnagar, District Poona. |
| (10) | The Brihan Maharashtra Sugar Syndicate, Ltd. | Bergaon, District Sholapur. |
| (11) | The Saswad Mali Sugar Factory, Limited. | Akulj, District Sholapur. |

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III

No. 7403/38-S.T. (3).- In exercise of the powers conferred by section 4 of the Bombay Sugarcane Cess Act 1948, (Bom. of 1948) the Government of Bombay is pleased to specify three annas per maund as the rate at which a cess shall be levied on the entry of sugarcane into a local area for consumption or use therein.

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IV.

No-7403/38-S.T. (4).- In exercise of the powers conferred by sub-section (1) of section 5 of the Bombay Sugarcane Cess Act 1948 (Bom of 1948) The Govt of Bombay is pleased to specify the day of 1948 as the date after which no sugarcane shall be consumed or used in a notified factory unless the occupier thereof has obtained a licence authorising him to do so.

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